

**UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF MICHIGAN**

UNITED STATES OF AMERICA,

Petitioner,

v.

HON.  
MISC. NO.

HAPPY ASKER,

Respondent.

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**PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS**

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THE UNITED STATES OF AMERICA, by counsel, alleges as follows:

1. This is an action to enforce an Internal Revenue Service Summons issued to Happy Asker.
2. This action is brought pursuant to the provisions of Sections 7402(b) and 7604(a) of the Internal Revenue Code, 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an Internal Revenue Service Summons.
3. That Revenue Officer Michael Bryant, who issued the Internal Revenue Service Summons, is a duly commissioned Revenue Officer, employed in the Small Business/Self-Employed Midwest Area Examination unit of the Internal Revenue Service at 1270 Pontiac Road, Suite 100, Pontiac, MI 48340-2238.
4. That Revenue Officer Michael Bryant is attempting to collect information necessary to conduct an investigation into the collection of the Form

1040 tax liabilities of Happy Asker for the calendar periods ending: December 31, 2016 and restitution based assessments for calendar periods ending: March 31, 2006, June 30, 2006, March 31, 2007, June 30, 2007, September 30, 2008, December 31, 2008, March 31, 2009, June 30, 2009, September 30, 2009, December 31, 2009, March 31, 2010, June 30, 2010, and September 30, 2010.

5. The Revenue Officer Michael Bryant, who issued the Internal Revenue Service Summons herein, served Happy Asker, with the Summons on September 27, 2022, and that the said Summons required that Happy Asker appear at 9:00 A.M. on October 17, 2022, at the IRS office located at 1270 Pontiac Road, Suite 100, Pontiac, MI 48340-2238, to provide the requested materials relating to the investigation of the collection of the income tax liabilities of Happy Asker (the “Summons”). *See Exhibit A – Bryant Declaration, ¶¶ 3-4; Exhibit B – Summons.*

6. That on October 17, 2022, Happy Asker appeared in response to the summons, but he did not supply all of the summonsed material. *Exhibit A – Bryant Declaration, ¶¶ 5-6.*

7. That on October 21, 2022, a “last chance letter” was sent to Happy Asker by certified mail by the IRS Office of Chief Counsel proposing an alternate date to comply with the Summons, scheduled for 9:00 A.M. on November 18, 2022, at the IRS office located in Pontiac, MI. *Exhibit C – Last Chance Letter.*

8. That on November 18, 2022, the alternate compliance date, Happy Asker appeared at the IRS office located in Pontiac, MI, but he did not supply examination books, papers, records or other date as described in the summons. Exhibit A – Bryant Declaration, ¶ 8.

9. That on December 13, 2022, Revenue Officer Michael Bryant provided additional time, to December 27, 2022, for Happy Asker to provide the requested documents, however, he did not supply examination books, papers, records or other data as described in the summons. *Id.* at ¶¶ 9-11.

10. That Happy Asker's failure to comply with the Summons continues to date.

WHEREFORE, the United States respectfully requests:

A. That the Court enforce the Summons issued to Happy Asker, requiring complete compliance with the Summons and specifically directing the summoned party to obey the Summons served upon him and ordering his attendance and the production of the books, records, papers, and other data by the terms of the Summons before Revenue Officer Michael Bryant or any other proper Officer of the Internal Revenue Service at such time and place as may be fixed by the Court;

B. That the Court enter a final judgment and enforcement order;

C. That the Court award the United States costs; and

D. That the Court grant such other and further relief as it deems just and proper.

Respectfully submitted,

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Dated: April 13, 2023